

MLH2 verified statement 030321

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

<b>IN RE</b>	)	<b>Case No. 21-20110</b>
<b>McELRATH LEGAL HOLDINGS, LLC,</b>	)	<b>Chapter 11</b>
<b>Debtor.</b>	)	<b>Document No.</b>

**VERIFIED STATEMENT REGARDING UNAVAILABILITY OF STATEMENT OF  
OPERATIONS, CASH-FLOW STATEMENT, AND FEDERAL TAX RETURN PURSUANT  
TO ORDER ESTABLISHING CASE MANAGEMENT DEADLINES FOR SUBCHAPTER  
V SMALL BUSINESS CASE**

Attached is a verified statement as to the unavailability of current statement of operations, cash-flow statement, and federal tax return pursuant to order establishing case management deadlines for subchapter v small business case.

Respectfully submitted,

Executed on March 3, 2021

/s/ Gary W. Short  
Gary W. Short, Esquire (PA Bar I.D. No. 36794)  
212 Windgap Road, Pittsburgh, PA 15237  
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IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN Re:

McElrath Legal Holdings, LLC,

Debtor.

)  
)  
)  
)  
)

Case No. 21-20110

Chapter 11

**VERIFICATION**

Debtor, McElrath Legal Holdings, LLC ("Debtor") does not have a current balance sheet, statement of operations, or cash flow statement. Debtor is not required to file federal income tax returns. The most recent profit and loss information for the Debtor is set forth in a summary of monthly operating reports from the Debtor's prior chapter 11 (16-22568). This summary is attached. Debtor's profit and loss information is reported on Schedule C of the personal tax return of Paul W. McElrath, Jr., the sole owner and managing member of the Debtor. Attached is a copy of Paul McElrath's last filed federal income tax return which is for tax year 2014. The Schedule C to the return shows profit and loss information for the Debtor.

I, Paul W. McElrath, Jr., declare and verify under penalty of perjury that the foregoing is true and correct. Executed on January 20, 2021.

/s/ Paul W. McElrath, Jr.  
Paul W. McElrath, Jr.  
Managing Member of McElrath Legal Holdings, LLC

COPY

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2014** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

PAUL W MCEL RATH -6717

If a joint return, spouse's first name and initial Last name Spouse's social security number

-0030

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

116 LAKE FOREST ROAD

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

VENETIA PA 15367

Foreign country name Foreign province/state/country Foreign postal code

Presidential Election Campaign. Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

## Filing Status

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)4 ☐ Head of household (with qualifying person). (See instructions.) If

the qualifying person is a child but not your dependent, enter this

child's name here. ▶

Check only one box.

3 ☒ Married filing separately. Enter spouse's SSN above

and full name here. ▶ MICHELLE MCEL RATH

5 ☐ Qualifying widow(er) with dependent child

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b

1

No. of children

on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

d Total number of exemptions claimed

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 65,417.

8a Taxable interest. Attach Schedule B if required . . . . . 8a

b Tax-exempt interest. Do not include on line 8a . . . . . 8b

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a

b Qualified dividends . . . . . 9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . 10

11 Alimony received . . . . . 11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12 -198,611.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13

14 Other gains or (losses). Attach Form 4797 . . . . . 14

15a IRA distributions . . . . . 15a b Taxable amount . . . . . 15b

16a Pensions and annuities . . . . . 16a b Taxable amount . . . . . 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17

18 Farm income or (loss). Attach Schedule F . . . . . 18

19 Unemployment compensation . . . . . 19

20a Social security benefits . . . . . 20a b Taxable amount . . . . . 20b

21 Other income. List type and amount . . . . . 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 -133,194.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Adjusted Gross Income

23 Educator expenses . . . . . 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . 24

25 Health savings account deduction. Attach Form 8889 . . . . . 25

26 Moving expenses. Attach Form 3903 . . . . . 26

27 Deductible part of self-employment tax. Attach Schedule SE . . . . . 27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28

29 Self-employed health insurance deduction . . . . . 29

30 Penalty on early withdrawal of savings . . . . . 30

31a Alimony paid . . . . . 31a b Recipient's SSN ▶ . . . . . 31b

32 IRA deduction . . . . . 32

33 Student loan interest deduction . . . . . 33

34 Tuition and fees. Attach Form 8917 . . . . . 34

35 Domestic production activities deduction. Attach Form 8903 . . . . . 35

36 Add lines 23 through 35 . . . . . 36

37 Subtract line 36 from line 22. This is your adjusted gross income . . . . . 37 -133,194.

[illegible]

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
Attach to Form 1040.**Itemized Deductions**

OMB No. 1545-0074

**2014**Attachment  
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

PAUL W MCELRAITH

6717

Caution. Do not include expenses reimbursed or paid by others.

<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (see instructions)	1	4,786.
	2	Enter amount from Form 1040, line 38	2	-133,194.
<b>Dental Expenses</b>	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	0.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	4,786.
<b>Taxes You Paid</b>	5	State and local (check only one box):	5	2,708.
	a	<input checked="" type="checkbox"/> Income taxes, or		
	b	<input type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount	8	
	9	Add lines 5 through 8.	9	2,708.
	10	Home mortgage interest and points reported to you on Form 1098	10	
<b>Interest You Paid</b>	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	11	
	12	Points not reported to you on Form 1098. See instructions for special rules.	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14.	15	
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18.	19	
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount	23	
	24	Add lines 21 through 23.	24	
	25	Enter amount from Form 1040, line 38	25	
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount		

Form **6198**  
(Rev. November 2009)  
Department of the Treasury  
Internal Revenue Service**At-Risk Limitations**▶ Attach to your tax return.  
▶ See separate instructions.

OMB No. 1545-0712

Attachment  
Sequence No. **31**

Name(s) shown on return

**PAUL W MCEL RATH**

Identifying number

**-6717**

Description of activity (see page 2 of the instructions)

**Sch C MCEL RATH LEGAL HOLDINGS LLC****Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.**

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	-198,611.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form.	5	-198,611.

**Part II Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero.	6	0.
7	Increases for the tax year (see page 3 of the instructions)	7	200,000.
8	Add lines 6 and 7	8	200,000.
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8	10a	200,000.
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	200,000.

**Part III Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.		
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.	15	
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date <input type="checkbox"/> The end of your prior year	16	
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date <input type="checkbox"/> The end of your prior year	18	
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

**Part IV Deductible Loss**

20	Amount at risk. Enter the larger of line 10b or line 19b	20	200,000.
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	(198,611.)

Note: If the loss is from a passive activity, see the instructions for Form 8582, Passive Activity Loss Limitations, or the instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
 Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. 09

Name of proprietor

PAUL W MCELRAITH

Social security number (SSN)

- 6717

A Principal business or profession, including product or service (see instructions)

ATTORNEY; LEGAL SERVICES

B Enter code from instructions

541100

C Business name, if no separate business name, leave blank.

MCELRAITH LEGAL HOLDINGS LLC

D Employer ID number (EIN), (see instr.)

0545

E Business address (including suite or room no.) 432 BOULEVARD OF THE ALLIES

City, town or post office, state, and ZIP code PITTSBURGH, PA 15219

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses ☒ Yes ☐ NoH If you started or acquired this business during 2014, check here ☐I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ NoJ If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	1,150,928.
2	Returns and allowances	2	7,165.
3	Subtract line 2 from line 1	3	1,143,763.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	1,143,763.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	1,143,763.

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

8	Advertising	8	158,341.	18	Office expense (see instructions)	18	3,229.
9	Car and truck expenses (see instructions)	9	23,529.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	455.
12	Depletion	12		b	Other business property	20b	35,393.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	13,153.
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	11,937.
15	Insurance (other than health)	15	6,883.	23	Taxes and licenses	23	44,275.
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	150.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	147.
17	Legal and professional services	17	3,440.	25	Utilities	25	50,339.
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	509,487.
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	481,616.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-198,611.				

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

32a ☐ All investment is at risk.  
 32b ☒ Some investment is not at risk.

Schedule C (Form 1040) 2014

Page 2

**Part III** Cost of Goods Sold (see instructions)

- 33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)
- 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

**Part IV** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

See Additional Vehicle Information

- 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶
- 44 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_
- 45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 47a Do you have evidence to support your deduction? ☐ Yes ☐ No
- b If "Yes," is the evidence written? ☐ Yes ☐ No

**Part V** Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AMORTIZATION	20,000.
BANK/CREDIT AND COLLECTION CHARGES	10,346.
CONTINUING EDUCATION	633.
LEGAL/FILING FEES	194,497.
OUTSIDE SERVICES	46,107.
POSTAGE AND DELIVERY	19,533.
	00 134



PAUL W MCEL RATH

-6717

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**Additional information from your 2014 Federal Tax Return****Schedule C (ATTORNEY; LEGAL SERVICES): Profit or Loss from Business****Line 21****Itemization Statement**

Description	Amount
JANITORIAL	9,456.
R&M	3,697.
<b>Total</b>	<b>13,153.</b>

**Schedule C (ATTORNEY; LEGAL SERVICES): Profit or Loss from Business****Additional Vehicle Info****Continuation Statement**

Date Placed in Service	Business Miles	Other Miles	Available for Off Duty Hours?	Other Vehicle Available?	Evidence to Support Dedn?	Is Evidence Written?
08/01/2013	3,200	0	No	Yes	Yes	Yes
08/01/2013	18,500	0	No	Yes	Yes	Yes
08/01/2013	10,500	0	No	Yes	Yes	Yes
08/01/2013	1,250	0	No	Yes	Yes	Yes

MLH2 Financial date for petition

**Most Recent Income and Expense Summaries**

**Source - Summary of information from monthly operating reports  
for July, 2016 through February, 2017, from case no. 16-22568 CMB**

Month	Income	Expenses	Profit (Loss)
July 2016	53,918.85	24,863.31	29,055.54
Aug. 2016	84,500.00	71,148.09	13,351.91
Sept. 2016	67,785.10	78,389.68	(10,604.58)
Oct. 2016	65,919.82	55,155.99	10,763.83
Nov. 2016	54,331.31	59,135.76	(4,804.45)
Dec. 2016	69,983.86	54,412.62	15,571.24
Jan. 2017	81,485.95	61,624.23	19,860.72
Feb. 2017	66,235.79	52,683.40	13,552.39
Total	544,160.68	457,413.08	86,747.60
Monthly Average	68,020.00	57,176.63	10,843.38

**Miscellaneous:**

Document Page 11 of 12

21-20110 McElrath Legal Holdings, LLC

Type: bk

Chapter: 11 v

Office: 2 (Pittsburgh)

Assets: y

Case Flag: Subchapter\_V,  
SmBus, DsclsDue, PlnDue

**U.S. Bankruptcy Court**

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**WESTERN DISTRICT OF PENNSYLVANIA**

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Notice of Electronic Filing

The following transaction was received from Gary William Short entered on 1/20/2021 at 11:45 AM EST and filed on 1/20/2021

**Case Name:** McElrath Legal Holdings, LLC

**Case Number:** 21-20110

**Document Number:** 6

**Docket Text:**

Tax Information for the Year for 2014 Filed by Debtor McElrath Legal Holdings, LLC (Short, Gary)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**MLH2 tax info read.pdf

**Electronic document Stamp:**

[STAMP bkecfStamp\_ID=1000342144 [Date=1/20/2021] [FileNumber=25568933-0] [205e6e8716123b38787ac98145ee224862f7af4c12cf6117984b4d72be60709a9380062e438456b4f288ba88e3ada634944df98b5c9ae3deafe1c12f2249ad46]]

**21-20110 Notice will be electronically mailed to:**

Office of the United States Trustee  
ustpreion03.pi.ecf@usdoj.gov

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~~Gary William Short on behalf of Debtor McElrath Legal Holdings, LLC~~  
garyshortlegal@gmail.com, gwshort@verizon.net

Jodi Hause, on Behalf of the United States Trustee by on behalf of U.S. Trustee Office of the United States Trustee  
jodi.hause@usdoj.gov, David.A.Berry@usdoj.GOV;Steven.W.Albright@usdoj.GOV

**21-20110 Notice will not be electronically mailed to:**

**Miscellaneous:**

21-20110 McElrath Legal Holdings, LLC

Type: bk

Chapter: 11 v

Office: 2 (Pittsburgh)

Assets: y

Case Flag: Subchapter\_V,  
SmBus, DsclsDue, PlnDue

**U.S. Bankruptcy Court**

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**WESTERN DISTRICT OF PENNSYLVANIA**

**Notice of Electronic Filing**

The following transaction was received from Gary William Short entered on 1/20/2021 at 11:48 AM EST and filed on 1/20/2021

**Case Name:** McElrath Legal Holdings, LLC

**Case Number:** 21-20110

**Document Number:** 7

**Docket Text:**

Verified Statement *regarding unavailability of financial information* Filed by Debtor McElrath Legal Holdings, LLC (Short, Gary)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**MLII verification final for filing.pdf

**Electronic document Stamp:**

[STAMP bkecfStamp\_ID=1000342144 [Date=1/20/2021] [FileNumber=25568944-0] [4fe14863e7c0b6724fc3fdaa7a65b77688628c0b983a49711a88e740d5065e4249bab4f3f8406344bad8bd0fb6d85f92515f9105124101455fe60c9282413c58]]

**21-20110 Notice will be electronically mailed to:**

Office of the United States Trustee

ustpregion03.pi.ecf@usdoj.gov

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Gary William Short on behalf of Debtor McElrath Legal Holdings, LLC

garyshortlegal@gmail.com, gwshort@verizon.net

Jodi Hause, on Behalf of the United States Trustee by on behalf of U.S. Trustee Office of the United States Trustee  
jodi.hause@usdoj.gov, David.A.Berry@usdoj.GOV;Steven.W.Albright@usdoj.GOV

**21-20110 Notice will not be electronically mailed to:**